

Tax and License Confidentiality Affidavit

This form must be completed and signed by every individual (including mayor, councilmember, treasurer, city manager, etc.) with access to confidential tax or licensing information.

An individual who discloses confidential information to an unauthorized person is guilty of a misdemeanor. See RCW 82.32.330(6) and 19.02.115(5)

Acknowledgement of Confidentiality

I _____ employed by _____
(Print name)

swear or affirm that I have read and understand the requirements regarding the protection of tax and/or licensing information provided by the Department as stated in [RCW 82.32.330](#) and [19.02.115](#). I further understand that this information is privileged and confidential, and therefore shall not be disclosed to any person not entitled to knowledge of such information. I understand that my use or disclosure of confidential tax information may be further restricted by an information-sharing agreement.

Dated: _____
(Signature)

SUBSCRIBED AND SWORN TO before me this _____ day of _____, _____

(Signature of Notary Public)

Notary in and for the State of _____

Residing at _____

My commission expires _____

Authorization - Authorization is given by someone other than the person being given access to information.

I _____ of _____
(Print name and title) (Print jurisdiction)

authorize _____ who has a business need to access the following
(Print name and title)

from the Washington State Department of Revenue (check all that apply):

☐ Licensing Information (available to BLS partners only) ☐ Tax Information

(Signature)

Taxpayer and licensing information reported to the Department of Revenue (Department) is confidential and only authorized individuals with a business need may view these records. In addition, the information may only be shared with individuals in your jurisdiction who have a signed Confidentiality Affidavit on file with the Department.

Licensing Information [RCW 19.02.115](#)

<http://apps.leg.wa.gov/RCW/default.aspx?cite=19.02.115>

Licensing information that is collected and maintained through the Business Licensing Service (BLS) is confidential and may not be disclosed by any person unless and to the extent expressly authorized by statute, local law, or administrative rule.

Licensing information is defined under RCW 19.02.115(1)(b) and includes, without limitation, all information included in any initial and renewal business license applications and business licenses under the BLS program.

Tax Information [RCW 82.32.330](#)

<http://apps.leg.wa.gov/RCW/default.aspx?cite=82.32.330>

Tax information is information reported to the Department by a taxpayer, any Department actions with a taxpayer, or other data received by, recorded by, prepared by, furnished to, or collected by the Department with respect to any actions with the taxpayer. Tax information includes the taxpayer's identity, nature, source, or amount of the taxpayer's income, payments, credits, or tax payments. The following taxes are covered by this statute including but not limited to:

- Business & Occupation Tax
- Sales/Use Tax
- Lodging taxes
- Public Utility Tax
- Brokered Natural Gas (BNG)
- E-911 taxes
- Real Estate Excise Tax (REET)
- Leasehold Excise Tax

Data Security

Keep all data secure regardless of medium.

- ✓ Print only information you need
- ✓ Do not leave documents on printers
- ✓ Copy or download electronic data only as needed and save where only authorized persons can access
- ✓ Communication of confidential information via email, including attachments, is prohibited

Determining Whether Information is Confidential

Pages 3 and 5 of this form include examples demonstrating what is confidential, when information may be disclosed, and to whom it may be disclosed.

Disclosure Penalty

Any person acquiring knowledge of any licensing or tax information as provided under RCW 19.02.115 or 82.32.330 who discloses any such licensing or tax information to another person not entitled to knowledge of such information under the provisions of these statutes is guilty of a misdemeanor.

Questions

If you have questions, visit our website at dor.wa.gov and search for “public records” or contact the Department’s Public Records Officer Designee at (360) 705-6647 or DORPublicRecords@dor.wa.gov.

What types of tax or licensing information received from the Department are confidential?

This table provides examples of when information your jurisdiction receives from the Department may or may not be shared with others.

#	Scenario	Confidential Information Yes or No?	Access
1.	The Mayor asks if ABC Painting is reporting sales tax to your city.	Yes, detailed information about a business's tax reporting is confidential. Even though the mayor didn't ask for actual dollar amounts, disclosing whether the business has reported or not is considered a disclosure.	If the Mayor has a business need and submitted a signed Confidentiality Affidavit to the Department, the information may be shared.
2.	A councilmember asks how much tax Jim's Plumbing has reported to your jurisdiction.	Yes, detailed information regarding a business's tax reporting is confidential.	If the councilmember has a business need and submitted a signed Confidentiality Affidavit to the Department, the information may be shared.
3.	An employee of the fire department wants to know if Joe's Automotive indicated on their business license that they would be storing flammable or toxic materials.	Yes, the information contained on the business application, including the city addendum, is confidential.	If the employee of the fire department has a business need and submitted a signed Confidentiality Affidavit to the Department, the information may be shared.
4.	The county's monthly local tax distribution amount is higher than normal due to reporting of one taxpayer. At a council meeting, the difference is discussed but no taxpayer name is disclosed.	No, talking about the distribution amounts as a whole and even stating that it is due to one taxpayer's reporting is allowed as long as the taxpayer's name and the amount the taxpayer reported is not disclosed. The taxpayer's business activity (i.e. hotel) cannot be disclosed if there are less than three businesses with that activity in the jurisdiction.	General public, city/county staff, media

#	Scenario	Confidential Information Yes or No?	Access
5.	The Treasurer asks whether a business is registered and if so what is their address?	<p>No, any information contained in the on-line Business Registration Lookup is considered public information. (http://dor.wa.gov/content/doingbusiness/registermybusiness/brand/)</p> <p>Information contained in the Department's on-line Business License Lookup is also considered public information. (http://bls.dor.wa.gov/LicenseSearch/)</p>	General public, city/county staff, media
6.	Another jurisdiction contacts you to see if ABC Painting has reported sales tax to your jurisdiction.	Yes, the information we send one jurisdiction may not be shared with another.	<p>The Department provides each jurisdiction the information they are entitled to receive based on how the taxpayer has reported on their Combined Excise Tax Return.</p> <p>The jurisdiction requesting the information should contact the Department to investigate the taxpayer's local tax coding.</p>
7.	A reporter contacts you to confirm the amount of tax reported by a taxpayer to your jurisdiction. The reporter got the figure from the business.	Yes.	Even though the reporter got the amount from the taxpayer, any confirmation by a local jurisdiction is considered a release of confidential information.

#	Scenario	Confidential Information Yes or No?	Access
8.	A Finance Director prepares a report for a council meeting showing the sales tax distributions by NAICS code.	<p>Depends on the number of taxpayers:</p> <p>Yes As a policy, DOR does not disclose information when there are less than three taxpayers in a NAICS code. If there are less than three, the public or the taxpayers involved may be able to determine the income reported by the taxpayers.</p> <p>No If there are three or more taxpayers, there is no risk of disclosure.</p>	<p>If less than three - only the jurisdiction's employees or authorized individuals (mayor, councilperson, etc.) with a business need and a signed Confidentiality Affidavit on file may view the information.</p> <p>Three or more – general public, city/county staff, media.</p>

NOTE: a local jurisdiction may release taxpayer information if you provide the Department a [Confidential Tax Information Authorization](http://dor.wa.gov/Docs/forms/Misc/27-0055e.pdf) form (<http://dor.wa.gov/Docs/forms/Misc/27-0055e.pdf>) signed by the taxpayer.

To inquire about this form in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.